

**GOVERNMENT OF ASSAM**  
**DIRECTORATE OF AUDIT (LOCAL FUND) :::::::::: ASSAM :::::::::: GUWAHATI-6.**  
**E-mail id: dauditassam@gmail.com, Ph:-0361-2232505, Fax:-0361-2232506**

No. DAAUDIT-III/165/2019-20/ 2/397

Dated Guwahati, the 01/07/2021

✓ To,

The Principal/Secretary,  
 Ujani Majuli Kherkatia College  
 P.O:- Nayabazars  
 Majuli, Jorhat- 785104



**Sub: - Audit Report on the accounts of Ujani Majuli Kherkatia College for the period from 01/04/07 to 31/03/16**

Sir,

I am to forward herewith the Audit Report on the accounts of your office for the period from **01/04/2007 to 31/03/2016**. It is requested that the first reply to the Audit paras in the Audit Report duly approved by the Governing Body (GB) may be sent to the "Audit-Cell" of the office of the undersigned within 3(three) months from the date of receipt for final settlement.

The Audit Report contains 32 pages from 01 to 32.

Yours faithfully

  
 Deputy Director of Audit  
 (Local Fund), Assam, Guwahati-6 

Memo No. DAAUDIT-III/165/2019-20/ 2(A)

Dated Guwahati, the ...../2021

Copy forwarded for information & necessary action to:-

1. The Commissioner and Secretary to the Govt. of Assam, Education(High) Department, Dispur, Guwahati-6
2. The Commissioner and Secretary to the Govt. of Assam, Finance(Audit & Funds) Department, Dispur, Guwahati-6
3. The Director of Higher Education, Assam, Kahilipara, Guwahati-19
4. The Assistant Director of Audit (Local Fund), Assam, Jorhat Circle.
5. The Member/Secretary, Audit Cell, Directorate of Audit Guwahati-6.

*Sd/- K. Das*

**AUDIT REPORT ON THE ACCOUNTS OF UJANI MAJULI KHERKATIA COLLEGE, DISTRICT MAJULI  
FOR THE PERIOD FROM 01/04/07 TO 31/03/16**

**PART- I**

**A. Introduction:-** The Accounts of the Principal/Secretary of Ujani Majuli Kherkatia College for the period from 01/04/2007 to 31/03/2016 was audited by Safiqur Rahman an Audit Officer, under the direction of the Director of Audit (Local Fund), Assam, Dispur, Guwahati-6.

The audit was commenced on 30/11/2016 and completed on 27/02/2017.

**B. Incumbency:-** The following officers held the charges of the Principal & Principal i/c as well as the Drawing and Disbursing officer for the period covered by this audit.

Sl. No.	Name of the Officers	Designation	Period	
			From	To
1	Sri Phanidhar Tahu	Principal	01-04-07	31-05-10
2	Sri Tarun Duwarah	Principal i/c	01-06-10	31-01-11
3	Sri Kaliram Kuli	Principal i/c	01-02-11	03-03-12
4	Dr. Dharmeswar Pegu	Principal	04-03-12	31-03-16

**C. Scope of Audit :-** Under the provision of section 5(1) of the Assam Local fund (Accounts & Audit) Act, 1930 and rules framed there under , the Director of Audit (Local Fund) Assam, is empowered to conduct the audit on the Accounts of Educational Institution in Assam.

**D. Disclaimer Statement :-** The Audit Report has been prepared on the basis of information furnished and made available by the Principal/Secretary, Ujani Majuli Kherkatia College. The office of the Director of Audit (Local Fund) Assam, Guwahati disclaims any responsibility for any misinformation and/or non-furnishing of information on the part of the auditee.

**E. Fund Receipt and Expenditure Statement:-** From FY 2007-08 to 2015-16 all subsidiary funds were charged in the General cash-book so, receipt & expenditure of the subsidiary funds of that period could not be incorporated in the statement enclosed. The position of fund receipt and expenditure of the Ujani Majuli Kherkatia College for the period from 01/04/2007 to 31/03/2016 furnished to audit by the Principal/Secretary were as follows:-

## RECEIPT AND EXPENDITURE STATEMENT OF UJANI MAJULI KHERKATIA COLLEGE, MAJULI : Period from 01-04-2007 to 31-03-2016

Name of Fund & Bank A/C No.	Year	Opening Balance	Receipt		Interest	Total Receipt	Expenditure	Closing Balance		
			Other	Grant				Cash	Bank	Total
General Fund A/C No 720905000001 AGVB, Nayabazar Br.	2007-08	882309.00	7507263.00	Nil	Nil	8389572.00	8064670.00	51512.00	273390.00	324902.00
	2008-09	324902.00	8196369.00	Nil	Nil	8521271.00	7983949.00	95389.00	441933.00	537322.00
	2009-10	537322.00	13175835.00	Nil	Nil	13713157.00	7954694.00	53018.00	5705445.00	5758463.00
	2010-11	5758463.00	16147476.00	Nil	Nil	21905939.00	21781227.00	Nil	124712.00	124712.00
	2011-12	124712.00	17505529.00	Nil	Nil	17630241.00	17588706.00	Nil	41535.00	41535.00
	2012-13	41535.00	21989085.00	Nil	Nil	22030620.00	21975642.00	23930.00	31048.00	54978.00
	2013-14	54978.00	21046346.00	Nil	Nil	21101324.00	20760751.00	30097.00	310476.00	340573.00
	2014-15	340573.00	27066190.00	Nil	Nil	27406763.00	26929624.00	2000.00	475139.00	477139.00
	2015-16	477139.00	23996142.00	Nil	Nil	24473281.00	23979665.00	Nil	493616.00	493616.00
Tuition fee fund A/C No SB-7262 AGVB Nayabazar Br.	2007-08	No Separate accounts was maintained for tuition fee instead of the tuition collected in this period were deposited in the								
	2008-09	General fund account								
	2009-10	Nil	161230.00	Nil	96.00	161326.00	Nil	Nil	161326.00	161326.00
	2010-11	161326.00	482497.00	Nil	8126.00	651949.00	Nil	110927.00	541022.00	651949.00
	2011-12	651949.00	543820.00	Nil	14928.00	1210697.00	50074.00	110927.00	1049696.00	1160623.00
	2012-13	1160623.00	311020.00	Nil	43712.00	1515355.00	Nil	142687.00	1372668.00	1515355.00
	2013-14	1515355.00	335840.00	Nil	58462.00	1909657.00	1638452.00	117007.00	154198.00	271205.00
	2014-15	271205.00	394580.00	Nil	9752.00	675537.00	27000.00	111347.00	537190.00	648537.00
	2015-16	648537.00	310100.00	Nil	23776.00	982413.00	1680.00	110927.00	869806.00	980733.00

Name of Fund & Bank A/C No.	Year	Opening Balance	Receipt		Interest	Total Receipt	Expenditure	Closing Balance		
			Other	Grant				Cash	Bank	Total
Library Fund A/C No 7209010000132 AGVB, Nayabazar Br.	2007-08	29012.00	61800.00	Nil	643.00	91455.00	79404.00	8089.00	3962.00	12051.00
	2008-09	12051.00	87288.00	Nil	Nil	99339.00	74888.00	8959.00	15492.00	24451.00
	2009-10	24451.00	62150.00	Nil	1165.00	87766.00	41582.00	20727.00	25457.00	46184.00
	2010-11	46184.00	103700.00	Nil	2356.00	152240.00	12531.00	25674.00	114035.00	139709.00
	2011-12	139709.00	109150.00	Nil	4888.00	253747.00	150318.00	22454.00	80975.00	103429.00
	2012-13	103429.00	175070.00	Nil	2606.00	281105.00	139050.00	106594.00	35461.00	142055.00
	2013-14	142055.00	81200.00	Nil	2030.00	225285.00	85505.00	106594.00	33186.00	139780.00
	2014-15	139780.00	245050.00	Nil	3965.00	388795.00	119840.00	106594.00	162361.00	268955.00
	2015-16	268955.00	80100.00	Nil	7849.00	356904.00	28770.00	106644.00	221490.00	328134.00
Student Aid Fund A/C No 7209010000136 AGVB, Nayabazar Br.	2007-08	11560.00	14900.00	Nil	385.00	26845.00	23240.00	383.00	3222.00	3605.00
	2008-09	3605.00	15440.00	Nil	45.00	19090.00	5350.00	638.00	13102.00	13740.00
	2009-10	13740.00	16480.00	Nil	569.00	30789.00	Nil	4118.00	26671.00	30789.00
	2010-11	30789.00	19511.00	Nil	1215.00	51515.00	2341.00	4918.00	44256.00	49174.00
	2011-12	49174.00	19520.00	Nil	1238.00	69932.00	2665.00	4918.00	62349.00	67267.00
	2012-13	67267.00	11820.00	Nil	2940.00	82027.00	2400.00	4918.00	74709.00	79627.00
	2013-14	79627.00	10940.00	Nil	3234.00	93801.00	Nil	5498.00	88303.00	93801.00
	2014-15	93801.00	12100.00	Nil	3424.00	109325.00	Nil	5338.00	103987.00	109325.00
	2015-16	109325.00	9780.00	Nil	4376.00	123481.00	400.00	4918.00	118163.00	123081.00

Name of Fund & Bank A/C No.	Year	Opening Balance	Receipt		Interest	Total Receipt	Expenditure	Closing Balance		
			Other	Grant				Cash	Bank	Total
Union Fund A/C No. 7209010000140 AGVB, Nayabazar Br.	2007-08	19923.00	222675.00	Nil	421.00	243019.00	186979.00	54550.00	1490.00	56040.00
	2008-09	56040.00	170865.00	Nil	Nil	226905.00	108700.00	56413.00	61792.00	118205.00
	2009-10	118205.00	164800.00	Nil	3559.00	286564.00	133147.00	70621.00	82796.00	153417.00
	2010-11	153417.00	239500.00	Nil	5551.00	398468.00	160134.00	82412.00	155922.00	238334.00
	2011-12	238334.00	254760.00	Nil	5657.00	498751.00	285833.00	101412.00	111506.00	212918.00
	2012-13	212918.00	560344.00	Nil	11251.00	784513.00	488548.00	103572.00	192393.00	295965.00
	2013-14	295965.00	146880.00	Nil	7833.00	450678.00	321890.00	101412.00	27376.00	128788.00
	2014-15	128788.00	165510.00	Nil	2579.00	296877.00	153950.00	101412.00	41515.00	142927.00
	2015-16	142927.00	162300.00	Nil	1222.00	306449.00	202421.00	101412.00	2616.00	104028.00
Examination Fund A/C No 757/4 AGVB, Nayabazar Br.	2007-08	6934.00	41381.00	Nil	431.00	48746.00	39672.00	6262.00	2812.00	9074.00
	2008-09	9074.00	40990.00	Nil	52.00	50116.00	18080.00	6730.00	25306.00	32036.00
	2009-10	32036.00	46300.00	Nil	1062.00	79398.00	54402.00	15430.00	9566.00	24996.00
	2010-11	24996.00	73800.00	Nil	1024.00	99820.00	13465.00	17960.00	68395.00	86355.00
	2011-12	86355.00	143100.00	Nil	2944.00	232399.00	132515.00	29675.00	70209.00	99884.00
	2012-13	99884.00	108050.00	Nil	3101.00	211035.00	47466.00	29675.00	133894.00	163569.00
	2013-14	163569.00	89900.00	Nil	7186.00	260655.00	145200.00	29675.00	216460.00	246135.00
	2014-15	246135.00	123150.00	Nil	8798.00	378083.00	56153.00	29675.00	292255.00	321930.00
	2015-16	321930.00	85200.00	Nil	13062.00	420192.00	26400.00	29675.00	364117.00	393792.00

Name of Fund & Bank A/C No.	Year	Opening Balance	Receipt		Interest	Total Receipt	Expenditure	Closing Balance		
			Other	Grant				Cash	Bank	Total
CDF Fund A/C No. 7209010000443 AGVB, Nayabazar Br.	09-01-10	726217.00	Nil	Nil	14578.00	740795.00	158038.00	Nil	582757.00	582757.00
	2010-11	582757.00	188135.00		43274.00	2968635.00	2532918.00	Nil	435717.00	435717.00
	2011-12	435717.00	127250.00		11081.00	974048.00	364734.00	Nil	609314.00	609314.00
	2012-13	609314.00	Nil		18682.00	1185396.00	874413.00	Nil	310983.00	310983.00
	2013-14	310983.00	Nil		13196.00	324179.00	11200.00	Nil	312979.00	312979.00
	2014-15	312979.00	Nil		14292.00	2027271.00	1573985.00	Nil	453286.00	453286.00
	2015-16	453286.00	Nil		13969.00	521255.00	444260.00	Nil	76995.00	76995.00
Renovation Fund A/C 7209010012519, AGVB, Nayabazar	2011-12	Nil	200000.00	Nil	Nil	200000.00	30000.00	Nil	170000.00	170000.00
	2012-13	170000.00	110000.00	3402370.00	13594.00	3695964.00	3145400.00	Nil	550564.00	550564.00
	2013-14	550564.00	Nil	99831.00	20472.00	670867.00	244373.00	Nil	426494.00	426494.00
	2014-15	426494.00	Nil	13008864.00	134773.00	13570131.00	13127686.00	Nil	442445.00	442445.00
	2015-16	442445.00	Nil	5706773.42	44322.00	6193540.42	5851780.00	Nil	341760.42	341760.42
Building fund A/C 7209010007016, AGVB, Nayabazar	2011-12	Nil	Nil	973715.00	9297.00	983012.00	980645.00	Nil	2367.00	2367.00
	2012-13	2367.00	Nil	1629804.00	22136.00	1654307.00	1488083.00	Nil	166224.00	166224.00
	2013-14	166224.00	Nil	490000.00	9698.00	665922.00	659879.00	Nil	6043.00	6043.00
	2014-15	6043.00	Nil	5050000.00	13527.00	5069570.00	2763765.00	Nil	2305805.00	2305805.00
	2015-16	2305805.00	Nil	5510980.00	93001.00	7909786.00	5113244.50	Nil	2796541.50	2796541.50
Indoor Stadium fund A/C 7209010007427, AGVB, Nayabazar	2010-11	Nil	400200.00	4178807.00	Nil	4579007.00	389000.00	Nil	4190007.00	4190007.00
	2011-12	4190007.00	284000.00	Nil	60935.00	4534942.00	4244813.00	Nil	290129.00	290129.00
	2012-13	290129.00	Nil	4349804.00	29277.00	4669210.00	4486098.00	Nil	183112.00	183112.00
	2014-15	170689.00	Nil	600000.00	3692.00	774381.00	745390.00	Nil	28991.00	28991.00
	2015-16	28991.00	Nil	Nil	1174.00	30165.00	10000.00	Nil	20165.00	20165.00

Name of Fund & Bank A/C No.	Year	Opening Balance	Receipt		Interest	Total Receipt	Expenditure	Closing Balance		
			Other	Grant				Cash	Bank	Total
Outdoor Stadium fund A/C 7209010007596, AGVB, Nayabazar	2011-12	Nil	160500.00	1998000.00	34265.00	2192765.00	2082852.00	Nil	109913.00	109913.00
	2012-13	109913.00	Nil	1758500.00	13702.00	1882115.00	315728.00	Nil	1566387.00	1566387.00
	2013-14	1566387.00	12000.00	Nil	34948.00	1613335.00	1503138.00	Nil	110197.00	110197.00
	2014-15	110197.00	Nil	Nil	3345.00	113542.00	70750.00	Nil	42792.00	42792.00
	2015-16	42792.00	Nil	Nil	1733.00	44525.00	15000.00	Nil	29525.00	29525.00
Women's Hostel fund A/C 7209010002127, AGVB, Nayabazar	2008-09	Nil	200.00	2000000.00	Nil	2000200.00	5625.00	Nil	1994575.00	1994575.00
	2009-10	1994575.00	193420.00	Nil	34905.00	2222900.00	762820.00	Nil	1460080.00	1460080.00
	2010-11	1460080.00	243092.00	Nil	32579.00	1735751.00	1729460.00	1150.00	5141.00	6291.00
	2011-12	6291.00	200000.00	Nil	3583.00	209874.00	129530.00	1150.00	79194.00	80344.00
	2012-13	80344.00	1600000.00	1600000.00	24998.00	3305342.00	3277730.00	1150.00	26462.00	27612.00
	2013-14	27612.00	150000.00	Nil	1912.00	179524.00	164966.00	1150.00	13408.00	14558.00
	2014-15	14558.00	Nil	Nil	489.00	15047.00	10300.00	1150.00	3597.00	4747.00
	2015-16	4747.00	Nil	Nil	140.00	4887.00	Nil	1150.00	3737.00	4887.00

F. Fees Collection:- Statement showing the details of tuition fees collection for the Year 2007-2016 of UMK College, Majuli.

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2007-08	HS 1 <sup>st</sup> Year	206		88	600	52800
	HS 2 <sup>nd</sup> Year	110		49	600	29400
	BA 1 <sup>st</sup> Year	175	Major	0	840	00
			General	175	720	126000
	BA 2 <sup>nd</sup> year	125	Major	45	840	37800
			General	80	720	57600
	BA 3 <sup>rd</sup> Year	90	Major	44	840	36960
			General	46	720	33120
						373680

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2008-09	HS 1 <sup>st</sup> Year	210		92	600	55200
	HS 2 <sup>nd</sup> Year	126		52	600	31200
	BA 1 <sup>st</sup> Year	185	Major	61	840	51240
			General	124	720	89280
	BA 2 <sup>nd</sup> year	139	Major	40	840	33600
			General	99	720	71280
	BA 3 <sup>rd</sup> Year	133	Major	43	840	36120
			General	90	720	64800
						432720

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2009-10	HS 1 <sup>st</sup> Year	233		100	600	60000
	HS 2 <sup>nd</sup> Year	177		83	600	49800
	BA 1 <sup>st</sup> Year	183	Major	55	840	46200
			General	128	720	92160
	BA 2 <sup>nd</sup> year	156	Major	57	840	47880
			General	99	720	71280
	BA 3 <sup>rd</sup> Year	115	Major	46	840	38640
			General	69	720	49680
						455640

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2010-11	HS 1 <sup>st</sup> Year	204		82	600	49200
	HS 2 <sup>nd</sup> Year	243		101	600	60600
	BA 1 <sup>st</sup> Year	203	Major	41	840	34440
			General	162	720	116640
	BA 2 <sup>nd</sup> year	164	Major	47	840	39480
			General	117	720	84240
	BA 3 <sup>rd</sup> Year	142	Major	53	840	44520
			General	89	720	64080
						493200

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2011-12	HS 1 <sup>st</sup> Year	128		63	600	37800
	HS 2 <sup>nd</sup> Year	194		80	600	48000
	BA 1 <sup>st</sup> Sem.	331	Major	117	420	49140
			General	214	360	77040
	BA 2 <sup>nd</sup> Sem.	202	Major	90	420	37800
			General	112	360	40320
	BA 2 <sup>nd</sup> year	175	Major	53	840	44520
			General	122	720	87840
BA 3 <sup>rd</sup> Year	153	Major	45	840	37800	
		General	108	720	77760	
						538020

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2012-13	HS 1 <sup>st</sup> Year	84		28	600	16800
	HS 2 <sup>nd</sup> Year	119		56	600	33600
	BA 1 <sup>st</sup> Sem.	130	Major	63	420	26460
			General	67	360	24120
	BA 2 <sup>nd</sup> Sem.	98	Major	54	420	22680
			General	44	360	15840
	BA 3 <sup>rd</sup> Sem.	139	Major	78	420	32760
			General	60	360	21600
BA 4 <sup>th</sup> Sem.	102	Major	60	420	25200	
		General	42	360	15120	
BA 3 <sup>rd</sup> Year	131	Major	53	840	44520	
		General	78	720	56160	
						334860

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2013-14	HS 1 <sup>st</sup> Year	102		28	600	16800
	HS 2 <sup>nd</sup> Year	77		28	600	16800
	BA 1 <sup>st</sup> Sem.	183	Major	80	420	33600
			General	103	360	37080
	BA 2 <sup>nd</sup> Sem.	143	Major	77	420	32340
			General	66	360	23760
	BA 3 <sup>rd</sup> Sem.	78	Major	52	420	21840
			General	26	360	9360
	BA 4 <sup>th</sup> Sem.	71	Major	48	420	20160
			General	23	360	8280
	BA 5 <sup>th</sup> Sem.	96	Major	62	420	26040
			General	34	360	12240
BA 6 <sup>th</sup> Sem.	96	Major	64	420	26880	
		General	32	360	11520	
						296700

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2014-15	HS 1 <sup>st</sup> Year	68		15	600	9000
	HS 2 <sup>nd</sup> Year	83		24	600	14400
	BA 1 <sup>st</sup> Sem.	145	Major	84	420	35280
			General	61	360	21960
	BA 2 <sup>nd</sup> Sem.	130	Major	87	420	36540
			General	43	360	15480
	BA 3 <sup>rd</sup> Sem.	100	Major	66	420	27720
			General	34	360	12240
	BA 4 <sup>th</sup> Sem.	105	Major	68	420	28560
			General	37	360	13320
	BA 5 <sup>th</sup> Sem.	68	Major	46	420	19320
			General	22	360	7920
	BA 6 <sup>th</sup> Sem.	69	Major	47	420	19740
			General	22	360	7920
						269400

Session	Class	Total No. of Student	No. of Boys Major/General student	Rate of Fee	Total Fees	Remarks
2015-16	HS 1 <sup>st</sup> Year	46		12	600	7200
	HS 2 <sup>nd</sup> Year	62		15	600	9000
	BA 1 <sup>st</sup> Sem.	176	Major	92	420	38640
			General	84	360	30240
	BA 2 <sup>nd</sup> Sem.	153	Major	90	420	37800
			General	63	360	22680
	BA 3 <sup>rd</sup> Sem.	112	Major	77	420	32340
			General	35	360	12600
	BA 4 <sup>th</sup> Sem.	94	Major	68	420	28560
			General	26	360	9360
	BA 5 <sup>th</sup> Sem.	100	Major	65	420	27300
			General	35	360	12600
	BA 6 <sup>th</sup> Sem.	99	Major	64	420	26880
			General	35	360	12600
						307800
<b>TOTAL Rs.</b>						<b>35,02,020</b>

**G. Tuition Fees Deposited:-** The Institution had collected Tuition Fees from the students during the period covered by this audit. But not tuitions as well as admission fee was remitted to the Govt. Treasury as revealed by the records produced.

The details in this regards are noted in para 1 of Part – II (B) of this report.

Sl. No.	Challan No. & Date	Name of treasury	Amount (in Rs)
1	Nil	Nil	Nil
<b>Total</b>			

**H. Reserved Fund:-** No reserved fund as reported by the authority was kept in the name of the college.

Sl. No.	Accounts No.	Name of the Bank	Date of Re-investment	Amount Reinvested	Date of Maturity	Maturity value
1	Nil	Nil	Nil	Nil	Nil	Nil



**I. Status of maintenance of accounts :-** Following observations were found thereof

**1. Fee Collection Register:-** A Fee Collection Register was maintained by the Institution,

**2. Maintenance of Cash-book:-** Single cash-book was maintained by the Institution up to the FY 2015-16. After that separate cash-book and bank account were opened.

**3. Subsidiary Cash-book:-** Apart from the General cash-book, other Subsidiary cash-books were maintained by the Institution from the FY 2016-17.

**4. Grant Register:-**No grant register was maintained by the college during the period covered by this audit.

Therefore, the authority is suggested to maintain the same in proper form.

**5. Stock Register:-** No Stock-Register was maintained by the college which is a vital record to be maintained.

Therefore, the authority is suggested to maintain the same in proper form.

**6. Register for Scholarship :-** As per the records produced to audit, a Register for scholarship was made available to audit. But the same was not in proper form and continuity.

Therefore, the authority is suggested to maintain the same in proper form.

**7. Refund of unspent Balance of Grant at the end of the year; -** No record of refund of unspent balance of Grant was found.

**8. Status of outstanding paras of previous audit report :-** No record of settlement of previous audit report was made available to audit by the authority concerned. Hence, the status of outstanding paras of previous audit report could not be ascertained.

Sl. No.	Period of Audit	No. of outstanding audit paras	Para settled	Para unsettled	Remarks
1	Nil	Nil	Nil	Nil	

**9. Receipt and Payment Statement :-** Receipt and Payment Statement of the General fund furnished to audit by the Secretary are in the Annexure-I, enclosed herewith.

**10. Grants Received :-** The grants from different sources were received by the Institution during the period covered by this audit and the amounts of the grants utilized during the period of audit were for the purpose for which those were sanctioned.

The details of which were shown in the Annexure – II enclosed herewith.

**PART – II (A)**

---Nil---

**PART - II (B)**

**1. NON-REMITTANCE OF TUITION FEE:-**

[Para 1 of page No.1 of POS]

As per Govt. letter No. G(B) Misc.30/2012/80/ dtd. 2<sup>nd</sup> July 2004 and G(B) Misc.30/2012/117/ dtd. 15 May 2015, 70% of the tuition fee collected from the students shall be deposited to the State Govt. Exchequer through treasury challan. The college authority collected Rs. 35,02,020.00 (Thirty Five lakhs Two thousand & twenty) only as tuition fee from the students during the period from 01/04/2007 to 31/03/2016 as per Statement produced by the authority. So, Rs. 24,51,414.00=35,02,020.00x70% (Twenty four lakhs fifty one thousand four hundreds fourteen) only should have been deposited into the Govt. Exchequer through treasury challan. But the authority did not produce any such document in audit.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above and the authority replied, "Steps have already been taken and the amount will be deposited in respective Govt. head and the detail challan will be produced in next audit. The reply furnished by the authority is not tenable. Non-remittance of tuition fees to the Govt may be clarified to the Audit Cell. The Accounting Authority is suggested to remit the same to the Govt immediately and the deposit challan may be produced in the Audit Cell.

## 2. TRANSFER OF AMOUNT FROM TUITION FUND TO OTHER FUND:-

[Para 2 of page No.1 of POS]

It was noticed in checking the cash book of tuition fund that Rs. 50074.00 and 318480.00 were transferred to General and Building fund in the FY 2011-12 and 2013-13 respectively. But the amounts mentioned above were not refunded to the tuition fund. As the amounts collected in a specific fund should be utilized for the purpose for which it was constituted.

Moreover, Rs. 27000.00 was spent without mentioning the details in the cash book for which it could not be ascertained whether it was spent for the purpose for which it was constituted.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority admitted the irregularity and assured, "transferred amounts will be refunded with due procedure and expenditure incurred from this fund will be produced later on. The reply is not tenable.

Therefore, the authority is suggested to refund the amount to the tuition fund immediately and be shown in the Audit Cell.

## 3. AMOUNTS REMAINED AS CASH IN HAND OF FUNDS:-

[Para 1 of page No.3 of POS]

In checking different funds operated by the college it revealed that in case of a few funds as mentioned below there were error in closing balance. The closing balances at banks were found correct but the balances in hand were found short in the balances shown in the Cash Book. The details are mentioned below:-

### i) Tuition Fund:-

Closing balance as worked out in audit was Rs. 980733.00 but, in cash-book it was shown as Rs. 869806.00 which was remained in the bank. Consequently, there was a difference of Rs. 110927.00 which was remained in hand in the end of the FY 2010-11. But the said amount was not brought forwarded to the next FY. So, the amount remained in the hand of the concerned person should be brought forwarded to the subsequent years and be shown in the audit cell.

### ii) Union Fund:-

Closing balance as worked out in audit was Rs. 104028.00 but, in cash-book it was shown as Rs. 2616.00. Consequently, there was a difference of Rs. 101412.00 as detailed below:-

Closing balance as worked out in audit	Rs. 104028.00
<b>Less:-</b>	
C/B remained as case in hand of the FY2006-07 was not B/F to next FY	Rs. 10780.00
C/B remained as case in hand of the FY2007-08 was not B/F to next FY	Rs. 43770.00
C/B remained as case in hand of the FY2009-10 was not B/F to next FY	Rs. 16071.00
Amount B/F in less to the month of June/10	993.00
Amount B/F in less to the month of May/11	19000.00
C/B remained as case in hand of the FY2010-11 was not B/F to next FY	Rs. 10798.00
	<u>Rs. 101412.00</u>
	Rs. 2616.00

**iii) Library Fund:-**

Closing balance as worked out in audit was Rs. 328134.00 but, in cash-book it was shown as Rs. 221540.00. Consequently, there was a difference of Rs. 106594.00 as detailed below:-

Closing balance as worked out in audit	Rs. 328134.00
<b>Add:-</b>	
Excess in B/F of C/B to FY 2008-09	Rs. 02.00
Excess in C/B on 30/06/08	Rs. 700.00
Excess in B/F of C/B of the bank	Rs. 103.00
Excess in B/F of C/B of the bank	Rs. 3220.00
On dt. 27.11.12 amount shown in excess	Rs. 4260.00
	<u>Rs. 8285.00</u>
	Rs. 336419.00
<b>Less:-</b>	
Short in B/F of C/B to the month of Oct/07	Rs. 1000.00
Cash in hand of FY 2007-08 was not B/F to next FY	Rs. 7089.00
Cash in hand of Apr/10 was not B/F to next month	Rs. 13340.00
Cash in hand of FY 2010-11 was not B/F to next FY	Rs. 5050.00
On dt. 06.11.12 amount wrongly debited from cash	Rs. 88400.00
	<u>Rs. 114879.00</u>
	Rs. 221540.00

**iv) Student aid Fund:-** Closing balance as worked out in audit was Rs. 123081.00 but, in cash-book it was shown as Rs. 118163.00. Consequently, there was a difference of Rs. 4918.00. At the end of the FY 2010-11 an amount of Rs. 4918.00 remained as cash in hand was not accounted for in the next FY 2011-12. So, that amount was remained in the hand of the concerned person. The amount remained in hand should be brought forwarded in the subsequent years and be shown in the Audit Cell.

**v) Internal Examination Fund:-** Closing balance as worked out in audit was Rs. 393792.00 but, in cash-book it was shown as Rs. 364117.00. Consequently, there was a difference of Rs. 29675.00 as detailed below:-

Closing balance as worked out in audit	Rs. 393792.00
<b>Less:-</b>	
i) Amt. in hand not accounted for in the next FY	
FY-2007-08:- Rs. 6262.00	
FY-2009-10:- Rs. 9168.00	
FY-2010-11:- Rs. 2530.00	
	Rs. 17960.00
ii) Short in O/B of bank column	
C/B in FY-2010-11:- Rs. 68395.00	
(-)O/B in FY-2011-12:- Rs. 56680.00	
	<u>Rs. 11715.00</u>
	Total to be deducted (i+ii)= Rs. 29675.00
Closing balance as on cash book	Rs. 364117.00

**vi) Women Hostel Fund:-**

Closing balance as worked out in audit was Rs. 4887.00 but, in cash-book it was shown as Rs. 3737.00. Consequently, there was a difference of Rs. 1150.00 as detailed below:-

Closing balance as worked out in audit	Rs. 4887.00
<b>Add:-</b>	
On dt. 01.03.09 amount shown in excess	Rs. 200.00
	<u>Rs. 200.00</u>
	Rs. 5087.00
<b>Less:-</b>	
Excess in total exp. On 28.04.10	Rs. 100.00
Short in O/B on 18.06.10	Rs. 1250.00
	<u>Rs. 1350.00</u>
Closing balance as shown in cash book	Rs. 3737.00

From the detail mentioned above, the total amount of cash balance remained in hand is as below:-

Sl. No.	Name of Fund	Balance in hand
1	Tuition Fund	110927.00
2	Union Fund	101412.00
3	Library Fund	106594.00
4	Student aid Fund	4918.00
5	Internal Examination Fund	29675.00
6	Women Hostel Fund	1150.00
	<b>Total</b>	<b>354676.00</b>

Thus total amount of Rs. 354676.00 was remained in hand of the concerned person.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "necessary steps has already been taken for recovery of the amount."

Therefore, the authority is suggested to place the details of recovery of the amount in the 'Audit Cell' at the time of final settlement.

#### **4. DIFFERENCE BETWEEN THE AMOUNT SHOWN IN CASHBOOK AND THE AMOUNT SHOWN IN THE STATEMENT PRODUCED TO AUDIT:-**

[Para 3 of page No.2 of POS]

In checking the receipt part of the Tuition fee fund of the institution it was observed that in the cash book which was commenced from the FY 2009-10, Rs. 25,39,087.00 was received as tuition fee during the period from 2009-10 to 2015-16. But for the same period Rs. 2695620.00 was shown as receipt from the student in the statement produced to audit by the authority. Thus there was a difference of Rs. 156533.00 between the amount found in the cash book and the amount shown in the statement. So, the amount of Rs. 156533.00 (one lakh fifty six thousand five hundred & thirty three) was not accounted for in the cash book. Due to non-accounting for the amount in the cash book, possibility of misappropriation could not be ruled out.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "the discrepancies will be sorted out and necessary rectification will be made."

Therefore, the authority is suggested to place the details with justified rectification in the 'Audit Cell' at the time of final settlement.

#### **5. NON-MAINTENANCE OF SEPARATE BANK ACCOUNT FOR UGC GRANTS:-**

[Para 1 of page No.5 of POS]

It was observed from the records produced to audit that the institution did not maintain any separate cash book as well as the bank account for UGC grants received during the period covered by this audit. So, the total grants received from the UGC by the institution could not be ascertained.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "UGC needs nationalized bank for transferring fund but there was no nationalized bank near by the college. Now necessary steps have already been taken to maintain separate bank account and cash book."

Due to non-maintenance of separate records for UGC grants, there may be possibility of financial irregularities.

Therefore, the authority is suggested to place the details of the steps taken in this regards in the 'Audit Cell' at the time of final settlement.

#### **6. NON-PRODUCTION OF RECORDS OF A FEW UGC GRANTS:-**

[Para 2 of page No.5 of POS]

The college authority produced a statement of UGC grants received by the college during the period covered by this audit. In checking the aforementioned statement it was noticed that the details records of utilization of a few grants were not produced to audit by the authority. Due to non-production of details utilization, it could not be ascertained whether the grants were utilized for the purpose for which the grants were sanctioned.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "the documents of a few grants received by the college had been damaged due to flood."

Therefore, the attention of Higher Authority is drawn to the above facts. The authority is requested to furnish reply with justification and supported records in the Audit Cell.

#### **7. NON-PRODUCTION OF RECORDS ABOUT CONSTITUTION OF PURCHASE/CONSTRUCTION COMMITTEE:-**

[Para 3 of page No.6 of POS]

As per General Principles of works a Construction Committee should be formed with prescribed norms and that will be responsible for utilization as well as supervision of works. Similarly, for procuring goods from Public Fund, a Purchased Committee as prescribed in the GFR shall be constituted. The college executed various constructional works and purchased various goods in the interest of the college. But no records of constitution of such committee were produced to audit.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "purchased Committee and Construction Committee have been formed and the details will be produced in audit." But no such records were produced in this audit. Moreover, it revealed from the observation that the payments were made in the name of a particular person or store instead of the Construction Committee. As per rule of construction Committee a part of the sanctioned amount should be transferred to the bank account in the name of Construction Committee. So, though there may be Construction as well as Purchased Committee but proper functioning could not be ascertained.

Due to non-adherence to the rules as well as the Principles of the Works the possibility of irregularities could not be ruled out.

Therefore, the attention of higher authority is drawn to the above fact.

#### **8. HUGE AMOUNT RETAINED AS CASH IN HAND:-**

[Para 4 of page No.6 of POS]

It revealed from the cash book of Examination fund that in the FY 2011-12 a huge amount up to Rs. 107000.00 was retained in hand which was an irregularity from the part of the authority. Due to retention of such a huge amount in hand may lead to misappropriation of fund.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "A few irregularities were done from the part of the college but now special attention has been paid in this regard."

Therefore, the authority is suggested to place the details with proper reply in the 'Audit Cell' at the time of final settlement.

#### **9. DOUBTFUL EXPENDITURE:-**

[Para 1 of page No.7 of POS]

In checking the payment part of different funds operated by the college it revealed that the college incurred expenditure at different times during the period covered by this audit. As per General Principles of Expenditure, detail bill, vouchers should be kept in support of each and every expenditure incurred by the authority. But in few cases as mentioned below no supporting vouchers/APRs were found in the records produced to audit.

Sl. No.	Date	Amount	Particulars	Name of Fund
	21.03.11	42000.00	To J.P. Bhuyan for supply of materials	Indoor Stadium Fund
	03.06.11	27000.00	To Ajit Saikia for Wood	
	28.06.11	34500.00	To J.P. Bhuyan for stone,	
	01.11.11	62400.00	To Susil Gupta for materials	
	26.12.11	31800.00	To Ganesh Gupta for hardware materials	
	17.01.12	23000.00	To Jayprakash Bhuyan for materials	
	20.06.12	49000.00	To N. Senapati for stone, sand	
	09.11.11	56000.00	To J.P. Bhuyan for sand gravel	Out door

14.11.11	49000.00	To Susil Gupta for cement	Stadium
28.11.11	12500.00	To Prasanta for sand gravel	
05.12.11	59910.00	To Bhaba Kuli for earth filling	
12.12.11	30000.00	To Atul Saikia for roof trass	
06.01.12	89640.00	To Purbanchal hardware	
06.01.12	12240.00	TA to Principal	
12.06.12	18040.00	To Jadunath & Susil Gupta	
10.05.13	140000.00	To N. Senapati for brick & sand	
16.11.13	44800.00	To Agarwala hardware for materials	
04.12.09	30000.00	To Kishor Pegu as advance to Guwahati	
06.03.10	126000.00	To N. Senapati for brick	
06.03.10	100000.00	To Ispat Roofing for cement, rod etc.	
27.04.10	20000.00	To N/A as advance	
08.05.10	70000.00	To Dilip Doley as advance for materials	
22.05.10	149000.00	To Dilip Doley for rod, cement etc.	
25.05.10	54000.00	To Kishor Pegu for Brocken stone	
18.06.10	50000.00	To Judhistir Pegu for wood	
27.07.10	20000.00	To Darasing Pegu for Suvansiri sand	
23.02.11	120168.00	To Ganesh Gupta for rod, cement etc.	
22.05.12	140000.00	To Nitul Senapati for brick as advance	Internal Exam Fund
16.10.12	98200.00	To Sushil Gupta for building materials	
03.06.13	63440.00	To Sushil Gupta for building materials	
25.01.12	38189.00	To N/A for exam. purpose	
06.03.12	18000.00	To N/A for flag hoisting	
<b>Total</b>	<b>18,78,827.00</b>		

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, the authority replied, "vouchers are available with the college but some of them misplaced. That will be placed later on." But due to non-production of details records in support of the expenditure incurred as mentioned above authenticity of the aforementioned expenditure amounting Rs. 18,78,827.00 could not be ascertained.

Subject to production of supported vouchers / APRs in the Audit Cell the amount will be treated as doubtful expenditure.

#### **10. LOSS OF GOVT. REVENUE DUE TO NON-REALISATION OF FOREST ROYALTY:-**

[Para 2 of page No.7 of POS]

It was observed in checking payment part of the accounts that a part of the entire payment was made for purchasing forest produces like sand, stones, timber etc. from suppliers. As per rules (OM No. 56/2000/1 dt. 17/06/2000) suppliers should produce Transit Pass (TP) against the forest produces supplied as a proof of remitting forest royalty to the Govt. But in checking the bills and vouchers against the payment such TPs against the materials mentioned below were not found. So, non-availability of TPs implies non-remittance of forest royalty and thereby occurred loss of Govt. revenue.

Sl. No.	Date	Vr. No.	Name of Produces	Quantity(c m)	Royalty	Name of fund
1	23.03.11	05	Wood	4.53	5918.30	Indoor Stadium
2	28.03.11	07	Sand	16.99	1529.10	
3	29.03.11	08	sand	33.98	3058.20	
	02.05.11	N/A	Sand	25.48	2293.20	
	15.05.11	12	Sand	16.99	1529.10	
	28.05.11	16	Stone	9.91	1288.30	
	04.06.11	18	Timber	5.09	6649.93	
	28.06.11	N/A	Stone	14.81	1925.30	
	01.10.11	40	Soil	351.12	5266.80	

01.10.11	40	Soil	1189.30	17839.50	Outdoor stadium
01.10.11	40	Soil	1325.22	19878.30	
25.10.11	44	Stone	24.83	3227.90	
05.12.11	55	Sand	28.31	2547.90	
26.12.11	60	Stone	10.02	1302.60	
26.12.11	60	Sand	16.99	1529.10	
17.01.12	N/A	Stone	9.91	1288.30	
11.06.13	N/A	Sand	15.00	1350.00	
28.06.13	N/A	Soil	254.85	3822.75	
28.06.13	N/A	Soil	215.20	3228.00	
02.07.13	N/A	Stone	6.00	780.00	
02.07.13	N/A	Sand	15.00	1350.00	
18.12.13	N/A	Soil	453.06	6795.90	
03.05.11	02	Sand	6.00	540.00	Women Hostel
03.05.11	02	Stone	6.00	780.00	
11.05.12	13	Wood	1.27	1659.20	
19.10.12	28	Wood	1.04	1358.70	
26.11.12	33	Sand	73.62	6625.80	
<b>Total</b>			<b>105362.18</b>		

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, but the authority was unable to produce the same as the materials were purchased locally. Due to non-adherence to the rules, Rs. 105362.00 in the name of forest royalty Govt. of Assam lost revenue.

Therefore, the authority is suggested to procure materials/ forest produces by following rules prescribed for the vary purpose.

The attention of the higher is drawn to the above fact.

#### 11. NON-AVAILABILITY OF SANCTIONING LETTER:-

[Para 3 of page No.8 of POS]

The Institution received grants for various purposes in the period covered by this audit. Every grant is sanctioned by issuing sanctioning letter/guidelines with instructing norms of implementation and purpose of sanctioning. But the Accounting authority did not produce sanctioning letter for a few grant. A few instances are mentioned below.

In this connection, clarification was sought from the authority concerned vide **Preliminary Objection Statement** quoted above, but the authority was unable to produce the same as some of the records were damaged in flood and some were misplaced. Due to non-production of sanctioning letter, proper utilization of grants could not be ascertained.

Sl. No.	Amounts	Date of receipt	Remarks
1	1341800.00	18.05.10	CDF Fund
2	213000.00	18.05.10	
3	49862.00	14.07.10	
4	549807.00	24.12.10	
5	400000.00	08.04.11	
6	557400.00	05.10.12	
7	202800.00	24.08.12	Renovation Fund
8	1063570.00	24.08.12	
9	1598500.00	16.10.12	
10	1753804.00	05.06.14	
11	199804.00	12.06.14	
12	499804.00	12.06.14	
13	299802.00	21.10.14	
14	267650.00	24.12.14	
15	38000.00	30.03.15	
16	5351863.00	25.08.15	

17	973715.00	06.08.11	Building Fund
18	1469804.00	19.05.12	
19	160000.00	21.05.12	
20	500000.00	24.04.14	
21	200000.00	18.07.14	
22	4350000.00	08.11.14	
23	500000.00	31.08.15	
24	10980.00	13.10.15	
25	500000.00	17.10.15	
26	4178807.00	12.03.11	
27	360000.00	28.05.13	
28	247000.00	11.03.14	
29	600000.00	14.06.14	Outdoor Stadium Fund
30	160000.00	21.05.12	

Therefore, the authority is suggested to obtain the sanctioning letters in future.

### PART- III

**1. NON-AVAILABILITY OF LOAN REGISTER:-** In checking the different funds constituted by the college it was noticed that some money was taken as loan from different sources (Secretary, other fund) in different times and that should be recorded in a Register called Loan Register for transparency and clarity. But no such type of Register was produced to audit.

Therefore, proper procedure should be followed by the authority for maintaining records of taking as well as repayment of loan henceforth.


**2. GUARD FILE:-** It was noticed in checking vouchers of the accounts that the vouchers were not kept in proper order. No guard file was used to keep the vouchers in a chronological order.

Therefore, the authority is suggested to use guard-file henceforth.

**3. LEDGER FOR GRANTS RECEIVED FROM DIFFERENT SOURCES:-** It revealed from the records produced to audit that the institution received grants from different sources. Accordingly separate utilization had to be submitted to the respective authority.

Therefore, ledger for this purpose may be used.

**4. GENERAL OBSERVATION:-** Status of maintenance of accounts in general was fair. There are still scopes for further improvement by following the suggestions given in the report as well as verbally in time to time during the course of this audit.

  
 Deputy Director of Audit  
 (Local Fund), Assam, Guwahati-06



## ANNEXURE - I

RECEIPT AND PAYMENT STATEMENT FOR THE PERIOD from 01/04/07 to 31/03/16  
 UJANI MAJULI KHERKATIA COLLEGE, MAJULI, JORHAT.

Period 2007-08

Receipt			Payment		
Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	5571610.00	1.	Salary with arrear	6172872.00
2	Arrear	414406.00	2.	Remuneration	69000.00
3	Deficit grant Principal	158000.00	3.	Professional tax	49848.00
4	Tuition Fee	387470.00	4.	Income Tax	140595.00
5	Fees Collection	343575.00	5.	LIC premium of staff	275561.00
6	Sale proceed	73993.00	6	Advance paid	128390.00
7	Recovery advance	258389.00	7	Repairing & Renovation	43619.00
8	Donation	1600.00	8	Printing & Stationery	54636.00
9	Loan recovered	298220.00	9	Contingency	19994.00
			10	Registration & Enrollment	53300.00
			11	Electricity bill	4156.00
			12	CPF payment	6174.00
			13	Travelling Allowance	85550.00
			14	Loan refunded	838373.00
			15	Loan given to other fund	98917.00
			16	Telephone bill	1070.00
			17	Furniture	10000.00
			18	Security money to UBI	2000.00
			19	Bank charges	10615.00
	<b>Total</b>	<b>7507263.00</b>		<b>Total</b>	<b>8064670.00</b>
	<b>Opening Balance</b>	<b>882309.00</b>		<b>Closing Balance</b>	<b>324902.00</b>
	<b>Grand Total</b>	<b>8389572.00</b>		<b>Grand Total</b>	<b>8389572.00</b>

## Period 2008-09

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	5691762.00	1.	Salary with arrear	6712210.00
2	Arrear	168069.00	2.	Remuneration	120200.00
3	Deficit grant Principal	39500.00	3.	Professional tax	47260.00
4	UGC Grant	210000.00	4.	Income Tax	266523.00
5	Govt. Grants	500000.00	5.	LIC premium of staff	10325.00
6	NAAC Grant	50000.00	6	Advance paid	186370.00
7	Grant in Aid	388500.00	7	Repairing & Renovation	58395.00
8	Tuition Fee	371690.00	8	Printing & Stationery	28376.00
9	Fees Collection	459110.00	9	Contingency	23168.00
10	Sale proceed	8595.00	10	Registration & Enrollment	57400.00
11	Recovery advance	203503.00	11	Affiliation fee	21000.00
12	Received at bank	1100.00	12	Materials	65178.00
13	Loan recovered	104540.00	13	Electricity bill	17422.00
			14	CPF payment	78198.00
			15	Travelling Allowance	84116.00
			16	Loan refunded	56600.00
			17	Loan given to other fund	88029.00
			18	Telephone bill	680.00
			19	Furniture	9100.00
			20	Comp./internal connection	45000.00
			21	Advertisement	2920.00
			22	Admission fee returned	935.00
			23	Bank charges	4544.00
	<b>Total</b>	<b>8196369.00</b>		<b>Total</b>	<b>7983949.00</b>
	<b>Opening Balance</b>	<b>324902.00</b>		<b>Closing Balance</b>	<b>537322.00</b>
	<b>Grand Total</b>	<b>8521271.00</b>		<b>Grand Total</b>	<b>8521271.00</b>

Period 2009-10

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	6417997.00	1.	Salary with arrear	6053968.00
2	Arrear	3228946.00	2.	Remuneration	133100.00
3	UGC Grant	1341807.00	3.	Professional tax	47017.00
4	Govt. Grants	600000.00	4.	Income Tax	148428.00
5	Grant in Aid	538312.00	5.	LIC premium of staff	18669.00
6	Tuition Fee	447525.00	6	Advance paid	178420.00
7	Fees Collection	387620.00	7.	Repairing & Renovation	514848.00
8	Sale proceed	30440.00	8.	Printing & Stationery	155409.00
9	Recovery advance	137688.00	9	Contingency	39094.00
10	Loan recovered	45500.00	10	Registration & Enrolment	55400.00
			11	Affiliation fee	8000.00
			12	Materials	65045.00
			13	Welfare scheme	66260.00
			14	Electricity bill	10843.00
			15	CPF payment	89978.00
			16	Travelling Allowance	85880.00
			17	Loan refunded	105180.00
			18	Loan given to other fund	42100.00
			19	Telephone bill	2910.00
			20	Furniture	55600.00
			21	Comp. /internal connection	45000.00
			22	Advertisement	4500.00
			23	Admission fee returned	1735.00
			24	Bank charges	840.00
			25	Miscellaneous exp.	26470.00
	<b>Total</b>	<b>13175835.00</b>		<b>Total</b>	<b>7954694.00</b>
	<b>Opening Balance</b>	<b>537322.00</b>		<b>Closing Balance</b>	<b>5758463.00</b>
	<b>Grand Total</b>	<b>13713157.00</b>		<b>Grand Total</b>	<b>13713157.00</b>

Period 2010-11

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	11170844.00	1.	Salary with arrear	16737033.00
2	Arrear	4417992.00	2.	Professional tax	63066.00
3	Tuition Fee	47950.00	3.	Income Tax	892300.00
4	Fees Collection	484140.00	4.	Arrear to expired employee	190553.00
5	Recovery advance	26550.00	5	Non-approved salary	127058.00
			6	Advance paid	60000.00
			7	Repairing & Renovation	1271291.00
			8	Printing & Stationery	82387.00
			9	Contingency	62431.00
			10	Registration & Enrollment	65390.00
			11	Affiliation fee	3370.00
			12	Remuneration	150100.00
			13	Materials	240030.00
			14	Remuneration to Suptn.	2200.00
			15	Electricity bill	16657.00
			16	CPF payment	80147.00
			17	Travelling Allowance	126653.00
			18	Function, festival etc.	12000.00
			19	Loan given to other fund	1441800.00
			20	Furniture	107268.00
			21	Comp. /internal connection	48603.00
			22	Bank charges	890.00
	<b>Total</b>	<b>16147476.00</b>		<b>Total</b>	<b>21781227.00</b>
	<b>Opening Balance</b>	<b>5758463.00</b>		<b>Closing Balance</b>	<b>124712.00</b>
	<b>Grand Total</b>	<b>21905939.00</b>		<b>Grand Total</b>	<b>21905939.00</b>

## Period 2011-12

SI No	Particulars	Amount Rs	SI. No.	Particulars	Amount
1.	Salary	16078622.00	1.	Salary with arrear	15316314.00
2	Fees Collection	907072.00	2.	Professional tax	129029.00
3	Sale proceed	49150.00	3.	Income Tax	633279.00
4	Recovery advance	286930.00	4.	Non-approved salary	286740.00
5	Loan from other fund	183755.00	5	Advance paid	160000.00
			6	Repairing & Renovation	22100.00
			7	Printing & Stationery	69565.00
			8	Contingency	84280.00
			9	Registration & Enrolment	224946.00
			10	Materials	80830.00
			11	Electricity bill	34125.00
			12	Travelling Allowance	47400.00
			13	Loan given to other fund	500000.00
			14	Bank charges	98.00
	<b>Total</b>	<b>17505529.00</b>		<b>Total</b>	<b>17588706.00</b>
	<b>Opening Balance</b>	<b>124712.00</b>		<b>Closing Balance</b>	<b>41535.00</b>
	<b>Grand Total</b>	<b>17630241.00</b>		<b>Grand Total</b>	<b>17630241.00</b>

## Period 2012 – 13

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	20589095.00	1.	Salary with arrear	20423784.00
2	Fees Collection	1114610.00	2.	Professional tax	165311.00
3	Tuition fee	263460.00	3.	Non-approved salary	226245.00
4	Recovery advance	20000.00	4.	Advance paid	77440.00
5	Loan from other fund	1920.00	5.	NCC	24500.00
			6	NSS	1000.00
			7	Contingency	50495.00
			8	Registration & Enrolment	74896.00
			9	Affiliation fee	7000.00
			10	Remuneration	3540.00
			11	Materials	130730.00
			12	Electricity bill	126605.00
			13	Scout & guide	1000.00
			14	Travelling Allowance	23970.00
			15	Loan given to other fund.	614090.00
			16	Loan refunded	24530.00
			17	Bank charges	506.00
	<b>Total</b>	<b>21989085.00</b>		<b>Total</b>	<b>21975642.00</b>
	<b>Opening Balance</b>	<b>41535.00</b>		<b>Closing Balance</b>	<b>54978.00</b>
	<b>Grand Total</b>	<b>22030620.00</b>		<b>Grand Total</b>	<b>22030620.00</b>

## Period 2013 - 14

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	20108794.00	1.	Salary with arrear	19930244.00
2	Fees Collection	812232.00	2.	Professional tax	178550.00
3	NSS Grant	44360.00	3.	Advertisement	16000.00
4	Loan from other fund	80960.00	4.	Non-approved salary	289570.00
			5.	Advance paid	2370.00
			6	Repairing & Renovation	28960.00
			7	Printing & Stationery	57300.00
			8	Contingency	41263.00
			9	Registration & Enrolment	57470.00
			10	Scout & guide	1930.00
			11	Electricity bill	86161.00
			12	Travelling Allowance	65450.00
			13	Permission from university	5000.00
			14	Bank charges	483.00
	<b>Total</b>	<b>21046346.00</b>		<b>Total</b>	<b>20760751.00</b>
	<b>Opening Balance</b>	<b>54978.00</b>		<b>Closing Balance</b>	<b>340573.00</b>
	<b>Grand Total</b>	<b>21101324.00</b>		<b>Grand Total</b>	<b>21101324.00</b>

## Period 2014 - 15

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	26139251.00	1.	Salary with arrear	24737427.00
2	Fees Collection	926939.00	2.	Professional tax	720402.00
			3.	Non-approved salary	308240.00
			4.	Advance paid	31500.00
			5.	NAAC	32090.00
			6	NSS	3100.00
			7.	Contingency	50370.00
			8.	Registration & Enrollment	44200.00
			9	Affiliation fee	14042.00
			10	Printing & Stationery	55870.00
			11	Repairing & Renovation	29440.00
			12	Electricity bill	113555.00
			13	MRP	76356.00
			14	Travelling Allowance	107970.00
			15	Income Tax	605062.00
	<b>Total</b>	<b>27066190.00</b>		<b>Total</b>	<b>26929624.00</b>
	<b>Opening Balance</b>	<b>340573.00</b>		<b>Closing Balance</b>	<b>477139.00</b>
	<b>Grand Total</b>	<b>27406763.00</b>		<b>Grand Total</b>	<b>27406763.00</b>

## Period 2015 - 16

Sl No	Particulars	Amount Rs	Sl. No.	Particulars	Amount
1.	Salary	23211852.00	1.	Salary with arrear	22035879.00
2	Fees Collection	784290.00	2.	Professional tax	1076827.00
			3.	Non-approved salary	371900.00
			4.	Advance paid	5000.00
			5	Advertisement	14800.00
			6	NSS	4950.00
			7	Contingency	64503.00
			8	Registration & Enrollment	57019.00
			9	Affiliation fee	7031.00
			10	Printing & Stationery	26560.00
			11	Repairing & Renovation	23300.00
			12	Electricity bill	82550.00
			13	Furniture	2500.00
			14	Travelling Allowance	107700.00
			15	Income Tax	99146.00
	<b>Total</b>	<b>23996142.00</b>		<b>Total</b>	<b>23979665.00</b>
	<b>Opening Balance</b>	<b>477139.00</b>		<b>Closing Balance</b>	<b>493616.00</b>
	<b>Grand Total</b>	<b>24473281.00</b>		<b>Grand Total</b>	<b>24473281.00</b>



## ANNEXURE - II

STATEMENT SHOWING DRAWL AND UTILISATION OF GRANTS FOR THE PERIOD FROM 01/04/07 to 31/03/16 UJANI MAJULI KHERKATIA COLLEGE, MAJULI, JORHAT.:

Sl.No	Sanctioning Letter	Particulars of grants	Grants under CDF					Remarks
			Amounts sanctioned	Amount Received	Date of Receipt	Amount spent or utilised	Amount remaining unspent	
1	2	3	4	5	6	7	8	9
1	Not available	Not available	N/A	1341800.00	18.05.10	1341800.00	Nil	2010-11
2	Not available	Not available	N/A	213000.00	18.05.10	213000.00	Nil	
3	Not available	Not available	N/A	49862.00	14.07.10	49862.00	Nil	
4	Not available	Not available	N/A	549807.00	24.12.10	549807.00	Nil	
5		<b>Total for the FY 2010-11</b>		<b>2154469.00</b>				
6	Not available	Not available	N/A	400000.00	08.04.11	400000.00	Nil	2011-12
7		<b>Total for the FY 2011-12</b>		<b>400000.00</b>				
8	Not available	Not available	N/A	557400.00	05.10.12	557400.00	Nil	2012-13
9		<b>Total for the FY 2012-13</b>		<b>557400.00</b>				
10	Not available	From 12 <sup>th</sup> plan	N/A	1000000.00	20.08.14	1000000.00	Nil	2014-15

11	Not available	From 12 <sup>th</sup> plans	N/A	700000.00	18.11.14	700000.00	Nil	
12		<b>Total for the FY 2014-15</b>		<b>1700000.00</b>				
13	Not available	From 12 <sup>th</sup> plan	N/A	54000.00	14.09.15	54000.00	Nil	2015-16
14		<b>Total for the FY 2015-16</b>		<b>54000.00</b>				

## Grants under Renovation A/C 7209010012519, AGVB, Nayabazar

1		By RTGS	N/A	202800.00	24.08.12	202800.00	Nil	2012-13
2		By RTGS	N/A	1063570.00	24.08.12	1063570.00	Nil	
3		By RTGS	N/A	1598500.00	16.10.12	1598500.00	Nil	
4	F.4-87/2012NERO/2004 dt. 27.12.12	By RTGS for remedial coaching	N/A	387500.00	02.01.13	387500.00	Nil	
5		NEFT from UGC	N/A	150000.00	21.03.13	150000.00	Nil	
		<b>Total for the FY 2012-13</b>		<b>3402370.00</b>				
6		By transfer	N/A	99831.00	10.06.13	99831.00	Nil	2013-14
		<b>Total for the FY 2013-14</b>		<b>99831.00</b>				
7	Pc/AE/plan/20/2012/pt/356 dt. 21.05.14	Infrastructural grant, Assam	N/A	9950000.00	28.05.14	9950000.00	Nil	2014-15

		Govt.						
8	Not available	By transfer	N/A	1753804.00	05.06.14	1753804.00	Nil	
9	Not available	By transfer	N/A	199804.00	12.06.14	199804.00	Nil	
10	Not available	By transfer	N/A	499804.00	12.06.14	499804.00	Nil	
11	Not available	By transfer	N/A	299802.00	21.10.14	299802.00	Nil	
12	Not available	By transfer	N/A	267650.00	24.12.14	267650.00	Nil	
13	Not available	NEFT from UGC	N/A	38000.00	30.03.15	38000.00	Nil	
<b>Total for the FY 2014-15</b>						<b>13008864.00</b>		
14	Not available	NEFT from DPC	N/A	95000.00	05.05.15	95000.00	Nil	2015-16
15	Not available	NEFT from DPC	N/A	33550.00	18.06.15	33550.00	Nil	
16	Not available	NEFT from DU. NS	N/A	84700.00	07.07.15	84700.00	Nil	
17	Not available	Not available	N/A	5351863.00	25.08.15	5309924.00	41939.00	
18	Not available	NEFT from UGC	N/A	25000.00	04.09.15	25000.00	Nil	
19	Not available	NEFT from UGC	N/A	30000.00	15.09.15	30000.00	Nil	

20	Not available	NEFT from DU	N/A	24661.00	15.12.15	Nil	24661.00	
21	Not available	From NHPC	N/A	61999.42	15.03.16	Nil	61999.42	
<b>Total for the FY 2015-16</b>						<b>5706773.42</b>		
<b>Grants under Building fund A/C 7209010007016, AGVB, Nayabazar</b>								
1	Not available	By transfer	N/A	973715.00	06.08.11	973715.00	Nil	2011-12
<b>Total for the FY 2011-12</b>						<b>973715.00</b>		
2	Not available	By transfer	N/A	1469804.00	19.05.12	1469804.00	Nil	2012-13
3	Not available	By transfer	N/A	160000.00	21.05.12	160000.00	Nil	
<b>Total for the FY 2012-13</b>						<b>1629804.00</b>		
4	Not available	By transfer	N/A	490000.00	28.08.13	490000.00	Nil	2013-14
<b>Total for the FY 2013-14</b>						<b>490000.00</b>		
5	Not available	By transfer	N/A	500000.00	24.04.14	500000.00	Nil	
6	Not available	By transfer	N/A	200000.00	18.07.14	200000.00	Nil	2014-15
7	Not available	By transfer	N/A	4350000.00	08.11.14	4350000.00	Nil	
<b>Total for the FY 2014-15</b>						<b>5050000.00</b>		
8	Not available	By transfer	N/A	500000.00	31.08.15	500000.00	Nil	2015-16
9	Not available	By transfer	N/A	10980.00	13.10.15	10980.00	Nil	

10	Not available	By transfer	N/A	5000000.00	17.10.15	2351117.50	2648882.50	
<b>Total for the FY 2015-16</b>				<b>5510980.00</b>				
<b>Grants under Indoor Stadium fund A/C 7209010007427, AGVB, Nayabazar</b>								
1	Not available	Not available	N/A	4178807.00	12.03.11	4178807.00	Nil	2010-11
<b>Total for the FY 2010-11</b>				<b>4178807.00</b>				
2	F-33-62/sports/NERO/13871 dt. 01.03.12	Indoor sports XI plan	N/A	2749804.00	19.05.12	2749804.00	Nil	2012-13
3	Not available	Not available	N/A	1600000.00	15.06.12	1600000.00	Nil	
<b>Total for the FY 2012-13</b>				<b>4349804.00</b>				
4	Not available	Not available	N/A	360000.00	28.05.13	360000.00	Nil	2013-14
5	Not available	Not available	N/A	247000.00	11.03.14	247000.00	Nil	
<b>Total for the FY 2013-14</b>				<b>607000.00</b>				
6	Not available	Not available	N/A	600000.00	14.06.14	600000.00	Nil	2014-15
<b>Total for the FY 2014-15</b>				<b>600000.00</b>				
<b>Grants under Outdoor Stadium fund A/C 7209010007596, AGVB, Nayabazar</b>								
7	F.33-62/sports/NERO/5742 dt. 31.03.11	From UGCunder XIth plan 1 <sup>st</sup> instl.	N/A	1998000.00	06.06.11	1998000.00	Nil	2011-12
<b>Total for the FY 2011-12</b>				<b>1998000.00</b>				

8	Not available	Not available	N/A	160000.00	21.05.12	160000.00	Nil	2012-13
9	F.33-62/sports/NERO/19229 dt. 11.10.12	From UGCunder XIth plan 2 <sup>nd</sup> instl.	N/A	1598500.00	09.11.12	1598500.00	Nil	
<b>Total for the FY 2012-13</b>				<b>1758500.00</b>				
<b>Grants under Women's Hostel fund A/C 7209010002127, AGVB, Nayabazar</b>								
1	F.1/Acctt/NERO/2008-09/2488 dt. 16.03.09	Const. of women hostel		2000000.00	27.03.09	2000000.00	Nil	2008-09
<b>Total for the FY 2008-09</b>				<b>2000000.00</b>				
2	F-16-33/2008-09/WH/NERO/13883 dt. 02.03.12	For women hostel		1600000.00	30.11.12	1600000.00	Nil	2012-13
<b>Total for the FY 2012-13</b>				<b>1600000.00</b>				